

OFFICIAL GAZETTE

GOVERNMENT OF GOA

EXTRAORDINARY

GOVERNMENT OF GOA

Department of Finance

Revenue & Expenditure Division

Notification

No. 5-8-80-Fin (R&C)

In exercise of the powers conferred by sub-section (1) of section 10A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called the "said Act"), the Government of Goa, having considered it necessary so to do in the public interest, hereby exempts the sales of 'Carbon Black and Rubber Chemicals' made by any dealer registered under the said Act, from payment of sales tax payable under the said Act to the extent of one paisa in the rupee subject to the following conditions, namely:—

(1) The purchasing dealer should hold a Certificate of Registration under the said Act which should be in force on the date of the transaction.

(2) The goods purchased should be 'Carbon Black and Rubber Chemicals', for use by him within the State of Goa as raw material in the manufacture and/or processing of goods.

(3) The goods purchased should be properly accounted in the books of the purchaser.

(4) The selling dealer should furnish to his appropriate assessing authority, a declaration in the Form appended herebelow issued by the purchasing dealer. Such declaration may cover the transactions made during a period of one calendar month in which case the required particulars be given in the Annexure to be attached to the declaration duly signed by the purchasing dealer.

(5) In the event of the purchasing dealer committing breach of any of the conditions of this Notification, he shall be liable for penalty not exceeding one and half times the amount of tax which would result if the goods sold were subjected to sales tax at full rate leviable under the said Act at the time of its purchase.

This Notification shall remain in force for a period of two years from the date of its publication in the Official Gazette.

Form

(See Notification No. dated issued under section 10A of the Goa Sales Tax Act, 1964 (Act 4 of 1964).

I, Shri/Smt. (name and designation or status) of M/s. (name and address of purchasing dealer), on behalf of the said purchaser do hereby declare that:—

(1) *I am/*We are registered dealer holding registration Certificate No. dated which is in force on the date of the transaction.

(2) The goods specified in the *bill/*invoice/*cash memorandum No. dated of M/s. holder of R. C. No. granted by ward are properly recorded in our books of accounts.

(3) *I am/*We are fully aware that reduction of tax on the transaction as above, is subject to the conditions set out in the Notification No. dated, I certify that the said conditions will be complied with by me.

(4) I/We hereby further declare that whatever is stated above is true to the best of my knowledge and belief.

Place:

Signature:

Date:

Status:

Name & Address of the

Purchasing Dealer

N. B.: To be issued in quadruplicate. The original and duplicate should be made over by the purchasing dealer to the selling dealer out of which, the original shall be furnished to selling dealer's assessing authority for claiming reduction of tax. The duplicate shall be retained by the selling dealer for his record. The triplicate shall be sent by the purchasing dealer immediately on issue of the declaration to his Assessing Officer. The quadruplicate shall be retained by the purchasing dealer for his record.

By order and in the name of the Governor of Goa.

L. F. Correia, Under Secretary (Fin-Exp).

Panaji, 18th June, 1998.